



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: DENMARK MUNICIPAL WATER UTILITY

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Principal Office: 118 EAST MAIN STREET  
P.O. BOX 310  
DENMARK, WI 54208

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For the Year Ended: DECEMBER 31, 2001

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I HELEN MLEZIVA of  
(Person responsible for accounts)

\_\_\_\_\_, Denmark Municipal Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/15/2002  
(Date)

CLERK/TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** DENMARK MUNICIPAL WATER UTILITY**Utility Address:** 118 EAST MAIN STREET

P.O. BOX 310

DENMARK, WI 54208

**When was utility organized?** 4/1/1916**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** HELEN MLEZIVA**Title:** CLERK/TREASURER**Office Address:**

118 EAST MAIN STREET

P.O. BOX 310

DENMARK, WI 54208

**Telephone:** (920) 863 - 6400**Fax Number:** (920) 863 - 5169**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR MICHAEL KONECNY, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4112**Fax Number:** (920) 436 - 7808**E-mail Address:** konecnym@schencksolutions.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NANCY MALEWISCKY**Title:** VILLAGE PRESIDENT**Office Address:**

118 EAST MAIN STREET

DENMARK, WI 54208

**Telephone:** (920) 863 - 6400**Fax Number:** (920) 863 - 5169**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR MICHAEL KONECNY, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4112**Fax Number:** (920) 436 - 7808**E-mail Address:** konecnym@schencksolutions.com**Date of most recent audit report:** 2/27/2002**Period covered by most recent audit:** 01/01/2001-12/31/2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** BENJAMIN CORNELIUS**Title:** SUPERINTENDENT**Office Address:**

118 EAST MAIN STREET

P.O. BOX 310

DENMARK, WI 54208

**Telephone:** (920) 863 - 6400**Fax Number:** (920) 863 - 5169**E-mail Address:**

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**Name:** HELEN MLEZIVA**Title:** CLERK/TREASURER**Office Address:**

118 EAST MAIN STREET

P.O. BOX 310

DENMARK, WI 54208

**Telephone:** (920) 863 - 6400**Fax Number:** (920) 863 - 5169**E-mail Address:**

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**Name:** NANCY MALEWISKI**Title:** VILLAGE PRESIDENT**Office Address:**

118 EAST MAIN STREET

DENMARK, WI 54208

**Telephone:** (920) 863 - 6400**Fax Number:** (920) 863 - 5169**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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**Names of members of utility commission/committee:**

MR MIKE BORKOVEC, TRUSTEE

MR BOB GORAL, TRUSTEE

## IDENTIFICATION AND OWNERSHIP

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**Names of members of utility commission/committee:**

MR PAUL LANCELLE, TRUSTEE

MRS NANCY MALEWISKI, PRESIDENT

MR JON PIETSCH, TRUSTEE

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	211,485	203,099	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	137,906	132,452	<b>2</b>
Depreciation Expense (403)	43,644	42,540	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	30,353	35,319	<b>5</b>
<b>Total Operating Expenses</b>	<b>211,903</b>	<b>210,311</b>	
<b>Net Operating Income</b>	<b>(418)</b>	<b>(7,212)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(418)</b>	<b>(7,212)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	6,712	9,587	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>6,712</b>	<b>9,587</b>	
<b>Total Income</b>	<b>6,294</b>	<b>2,375</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>6,294</b>	<b>2,375</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	26,165	27,142	<b>13</b>
Amortization of Debt Discount and Expense (428)	949	949	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>27,114</b>	<b>28,091</b>	
<b>Net Income</b>	<b>(20,820)</b>	<b>(25,716)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	275,130	302,810	<b>19</b>
Balance Transferred from Income (433)	(20,820)	(25,716)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	(16,805)	1,964	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>271,115</b>	<b>275,130</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CASH AND INVESTMENTS	6,712	4
<b>Total (Acct. 419):</b>	6,712	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	(16,805)	10
<b>Total (Acct. 436)--Debit:</b>	(16,805)	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	211,485	0	0	0	<b>211,485</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>211,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,485</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,508,269	2,371,780	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	481,931	439,948	<b>2</b>
<b>Net Utility Plant</b>	<b>2,026,338</b>	<b>1,931,832</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	150,954	165,949	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>150,954</b>	<b>165,949</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	6,284	4,008	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	61,233	57,428	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	4,288	6,850	<b>14</b>
Materials and Supplies (150)	5,130	5,616	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>76,935</b>	<b>73,902</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	14,238	15,188	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>14,238</b>	<b>15,188</b>	
<b>Total Assets and Other Debits</b>	<b>2,268,465</b>	<b>2,186,871</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	774,792	774,792	<b>21</b>
Appropriated Earned Surplus (215)	148,098	164,903	<b>22</b>
Unappropriated Earned Surplus (216)	271,115	275,130	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,194,005</b>	<b>1,214,825</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	485,000	505,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>485,000</b>	<b>505,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	7,564	8,120	<b>28</b>
Payables to Municipality (233)	4,089	2,203	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	30,556	31,929	<b>31</b>
Interest Accrued (237)	10,883	11,072	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>53,092</b>	<b>53,324</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	536,368	413,722	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,268,465</b>	<b>2,186,871</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,488,034	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	20,235				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,508,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	481,931	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>481,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,026,338</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	439,948				<b>439,948</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	43,644				<b>43,644</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,724				<b>1,724</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>45,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,368</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,385				<b>3,385</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>3,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,385</b>	<b>19</b>
<b>Balance End of Year</b>	<b>481,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>481,931</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	5,130	5,616	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>5,130</b>	<b>5,616</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
UNAMORTIZED DEBT ISSUANCE EXPENSE	949	0	14,238	1
<b>Total</b>			<b>14,238</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	774,792	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>774,792</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM REVENUE BONDS	08/01/1997	08/01/2016	5.23%	485,000	1
<b>Total Bonds (Account 221):</b>				<b>485,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	31,929	1
<b>Accruals:</b>		
Charged water department expense	30,353	2
Charged electric department expense		3
Charged sewer department expense	450	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>30,803</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	31,929	6
Social Security taxes		7
PSC Remainder Assessment	247	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>32,176</b>	
<b>Balance end of year</b>	<b>30,556</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	11,072	26,165	26,354	10,883	1
<b>Subtotal</b>	<b>11,072</b>	<b>26,165</b>	<b>26,354</b>	<b>10,883</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,072</b>	<b>26,165</b>	<b>26,354</b>	<b>10,883</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	413,722	0	0	0	0	<b>413,722</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	95,028					<b>95,028</b>	<b>2</b>
For Mains	6,090					<b>6,090</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	20,528					<b>20,528</b>	<b>4</b>
CONNECTION FEES	1,000					<b>1,000</b>	<b>5</b>
CHARGES TO CUSTOMERS							
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>536,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>536,368</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>7</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
BOND RESERVE ACCOUNT	148,099	2
WATER SYSTEM REVENUE BONDS	2,855	3
<b>Total (Acct. 124):</b>	<b>150,954</b>	
<b>Special Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	61,233	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>61,233</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM OTHER FUNDS	4,288	13
<b>Total (Acct. 145):</b>	<b>4,288</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO OTHER FUNDS	4,089	17
<b>Total (Acct. 233):</b>	<b>4,089</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,419,789	0	0	0	<b>2,419,789</b>	<b>1</b>
Materials and Supplies	5,373	0	0	0	<b>5,373</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	460,939	0	0	0	<b>460,939</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	475,045	0	0	0	<b>475,045</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,489,178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,489,178</b>	
Net Operating Income	(418)	0	0	0	<b>(418)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-0.03%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.03%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	774,792	1
Appropriated Earned Surplus	156,500	2
Unappropriated Earned Surplus	273,122	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,204,414</b>	
<b>Net Income</b>		
Net Income	(20,820)	5
<b>Percent Return on Proprietary Capital</b>	<b>-1.73%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

The balance on page F-18 Account 145 of \$4,288 represents miscellaneous items or charges that were paid by the water utility but at year end needed to be charged to the sewer utility. The balance on page F-18 Account 233 of \$4,089 represents miscellaneous items or charges paid by the Village but at year end needed to be charged to the water utility. For example if the village pays an invoice that a portion is the water utility the computer system creates a due to/due from automatically.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

Mr. Peter J. Leege  
Public Service Commission of Wisconsin  
610 North Whitney Way  
P.O. Box 7854  
Madison, WI 53707-7854

Dear Mr. Leege:

In response to your letter dated September 4, 2002 to the Village of Denmark regarding the 2001 PSC report;

1. The balance on page F-18 Account 145 of \$4,288 represents miscellaneous items or charges that were paid by the water utility but at year end needed to be charged to the sewer utility. The balance on page F-18 Account 233 of \$4,089 represents miscellaneous items or charges paid by the Village but at year end needed to be charged to the water utility. For example if the village pays an invoice that a portion is the water utility the computer system creates a due to/due from automatically.

2. The Water Utility Plant in Service schedule includes an addition of \$16,700 to Account 321, Structures and Improvements. This amount was paid to Jacob C. Bastian Construction Company for well house modifications.

3. In the water services on page W-16, there should have been 1-1" service retired during the year.

4. In the future we will report social security taxes separately in Account 408 on page W-6.

5. On page W-17 the adjustment to the 2" meter was due to a better physical count.

6. In the future we will use the correct amounts for the Utility Plant.

If you have any further questions you can e-mail me or contact me at (920)455-4216.

Sincerely,

Brian Lamers, CPA

\*\*\*\*\*8  
September 4, 2002

Ms. Helen Mleziva, Clerk/Treasurer  
Denmark Municipal Water Utility  
118 East Main Street  
P.O. Box 310  
Denmark, WI 54208-0310

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## FINANCIAL SECTION FOOTNOTES

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2001 Analytical Review DWCCA-1600-PJL

Dear Ms. Mleziva:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$4,288 reported in Account 145 and the \$4,089 reported in Account 233 on page F-18 and follow this procedure in the future.
2. As directed in the head notes of the Water Utility Plant in Service schedule on page W-8, please provide detail regarding the \$16,700 reported for additions during the year for Account 321, Structures and Improvements.
3. Please explain why, while there are no water services reported as retired during the year in column (e) of the water services schedule on page W-16, there is \$270 reported as retired from Account 345, Services on page W-8.
4. In the future, please report social security taxes separately in Account 408 on page W-6.
5. As directed in the head notes of the Meters schedule on page W-17, please explain the adjustment reported in column (e) and follow this procedure in the future.
6. During our review, we noted that the amount reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, page W-7, is incorrect. The plant amount should include construction work in progress (see schedule head note No. 4). The correct amount should come from the prior year's Net Utility Plant schedule, page F-4. Please follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege



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## FINANCIAL SECTION FOOTNOTES

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~~Peter B. Neuge~~

Financial Specialist

Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		208,241	1
<b>Total Sales of Water</b>		<b>208,241</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		1,658	2
Other Water Revenues (474)		1,586	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>3,244</b>	
<b>Total Operating Revenues</b>		<b>211,485</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		90,306	5
General Operating Expenses (680-690)		47,600	6
<b>Total Operation and Maintenance Expenses</b>		<b>137,906</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		43,644	7
Amortization Expense (404)			8
Taxes (408)		30,353	9
<b>Total Other Operating Expenses</b>		<b>73,997</b>	
<b>Total Operating Expenses</b>		<b>211,903</b>	
<b>NET OPERATING INCOME</b>		<b>(418)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	2	150	471	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>150</b>	<b>471</b>	
Metered Sales to General Customers (461)				
Residential	617	32,686	94,037	4
Commercial	82	12,486	30,741	5
Industrial	6	12,115	19,949	6
<b>Total Metered Sales to General Customers (461)</b>	<b>705</b>	<b>57,287</b>	<b>144,727</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		56,967	8
Other Sales to Public Authorities (464)	7	2,898	6,076	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>715</b>	<b>60,335</b>	<b>208,241</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	56,967	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>56,967</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	837	5
<b>Other (specify):</b>		
NONCOMPLIANCE WITH REMOVAL OF LEAD LATERALS	800	6
JUNK SCRAP MATERIALS	21	7
<b>Total Forfeited Discounts (470)</b>	<b>1,658</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,586	8
<b>Other (specify):</b>		
NONE		9
<b>Total Other Water Revenues (474)</b>	<b>1,586</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	39,074	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,983	3
Chemicals (630)	4,253	4
Supplies and Expenses (640)	6,002	5
Repairs of Water Plant (650)	25,607	6
Transportation Expenses (660)	2,387	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>90,306</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	19,907	8
Office Supplies and Expenses (681)	4,388	9
Outside Services Employed (682)	6,667	10
Insurance Expense (684)	2,260	11
Employees Pensions and Benefits (686)	13,823	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	555	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>47,600</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>137,906</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		30,556	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		450	2
<b>Net property tax equivalent</b>		<b>30,106</b>	
Social Security			3
PSC Remainder Assessment		247	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>30,353</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.211829				3
County tax rate	mills		4.890900				4
Local tax rate	mills		6.058350				5
School tax rate	mills		7.205413				6
Voc. school tax rate	mills		1.440734				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.807226</b>				10
Less: state credit	mills		1.309109				11
<b>Net tax rate</b>	mills		<b>18.498117</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.058350</b>				14
<b>Combined School Tax Rate</b>	mills		<b>8.646147</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>14.704497</b>				17
<b>Total Tax Rate</b>	mills		<b>19.807226</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.742380</b>				19
<b>Total tax net of state credit</b>	mills		<b>18.498117</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>13.732640</b>				21
Utility Plant, Jan. 1	\$	<b>2,351,545</b>	2,351,545				22
Materials & Supplies	\$	<b>5,131</b>	5,131				23
<b>Subtotal</b>	\$	<b>2,356,676</b>	<b>2,356,676</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,356,676</b>	<b>2,356,676</b>				26
Assessment Ratio	dec.		0.944159				27
<b>Assessed Value</b>	\$	<b>2,225,077</b>	<b>2,225,077</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>13.732640</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>30,556</b>	<b>30,556</b>				30
Tax Equivalent per 1994 PSC Report	\$	19,709					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>30,556</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	14,764		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,882		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>61,646</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	80,024	16,700	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	155,795		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>235,819</b>	<b>16,700</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	353		21
Structures and Improvements (331)	17,490		22
Water Treatment Equipment (332)	88,504		23
<b>Total Water Treatment Plant</b>	<b>106,347</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			14,764	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			46,882	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>61,646</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			96,724	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			155,795	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>252,519</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			353	21
Structures and Improvements (331)			17,490	22
Water Treatment Equipment (332)			88,504	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>106,347</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	475,731		26
Transmission and Distribution Mains (343)	1,027,270	95,027	27
Fire Mains (344)	341		28
Services (345)	194,906	6,090	29
Meters (346)	69,367	1,528	30
Hydrants (348)	87,118	20,529	31
Other Transmission and Distribution Plant (349)	954		32
<b>Total Transmission and Distribution Plant</b>	<b>1,855,687</b>	<b>123,174</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	565		36
Transportation Equipment (373)	16,741		37
Other General Equipment (379)	74,740		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>92,046</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,351,545</b>	<b>139,874</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,351,545</b>	<b>139,874</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			475,731	26
Transmission and Distribution Mains (343)			1,122,297	27
Fire Mains (344)			341	28
Services (345)	270		200,726	29
Meters (346)	3,115		67,780	30
Hydrants (348)			107,647	31
Other Transmission and Distribution Plant (349)			954	32
<b>Total Transmission and Distribution Plant</b>	<b>3,385</b>	<b>0</b>	<b>1,975,476</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			565	36
Transportation Equipment (373)			16,741	37
Other General Equipment (379)			74,740	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>92,046</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,385</b>	<b>0</b>	<b>2,488,034</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>3,385</b>	<b>0</b>	<b>2,488,034</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,348	7,348	1
February			4,895	4,895	2
March			5,409	5,409	3
April			5,278	5,278	4
May			5,873	5,873	5
June			5,622	5,622	6
July			6,559	6,559	7
August			6,169	6,169	8
September			5,390	5,390	9
October			5,418	5,418	10
November			5,365	5,365	11
December			5,864	5,864	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>69,190</b>	<b>69,190</b>	
Less: Water sold				60,335	13
Volume pumped but not sold				8,855	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				150	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				82	18
Total volume not sold but accounted for				232	19
Volume pumped but unaccounted for				8,623	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				324	23
Date of maximum: 8/6/2001					24
Cause of maximum:					25
High Demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				93	26
Date of minimum: 10/21/2001					27
Total KWH used for pumping for the year				116,405	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DEEP WELL - GRAND AVENUE	#2	452	10	90,800	Yes	<b>1</b>
DEEP WELL - JORGENSEN STREE	#3	210	12	96,700	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#2 HIGH	#3	<b>1</b>
Location	DENMARK	DENMARK	DENMARK	<b>2</b>
Purpose	P	B	P	<b>3</b>
Destination	T	D	T	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	BYRON JACKSON	<b>5</b>
Year Installed	1962	1962	1978	<b>6</b>
Type	OTHER	OTHER	OTHER	<b>7</b>
Actual Capacity (gpm)	560	540	560	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE	FAIRBANKS MORSE	GE	<b>9</b>
Year Installed	1962	1962	1976	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	40	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	WELL #1	WELL #2	WELL #3	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		R	<b>4</b>
Year constructed	1998		1978	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL		CONCRETE	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	500		110	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	200,000		100,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	GAS	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	OTHER	GRAVITY	GRAVITY	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	0.0000	49.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	N	N	N	<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	0	0	0	0	0	1
M	D	1.750	254	0	0	0	254	2
M	D	2.000	332	0	0	0	332	3
M	D	4.000	298	0	0	0	298	4
P	D	4.000	140	0	0	0	140	5
M	D	6.000	19,143	0	0	0	19,143	6
P	D	6.000	1,231	17	0	0	1,248	7
M	D	8.000	8,127	0	0	0	8,127	8
P	D	8.000	6,980	1,703	0	0	8,683	9
M	D	10.000	2,591	0	0	0	2,591	10
P	D	10.000	18,306	1,779	0	0	20,085	11
M	D	12.000	504	0	0	0	504	12
P	D	12.000	0	332			332	13
<b>Total Within Municipality</b>			<b>57,906</b>	<b>3,831</b>	<b>0</b>	<b>0</b>	<b>61,737</b>	
<b>Total Utility</b>			<b>57,906</b>	<b>3,831</b>	<b>0</b>	<b>0</b>	<b>61,737</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	513	0	0	0	513	4	1
M	1.000	153	9	1	0	161	18	2
M	1.500	20	9	0	0	29	9	3
M	2.000	11	0	0	0	11		4
M	3.000	2	0	0	0	2		5
M	4.000	4	0	0	0	4		6
M	6.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>705</b>	<b>18</b>	<b>1</b>	<b>0</b>	<b>722</b>	<b>31</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	387	12	41	0	358	24	1
0.750	377	12	6	0	383	27	2
1.000	28	0	1	0	27	0	3
1.500	21	0	0	0	21	0	4
2.000	11	0	0	(1)	10	0	5
3.000	3	0	0	0	3	0	6
4.000	4	0	0	0	4	0	7
<b>Total:</b>	<b>831</b>	<b>24</b>	<b>48</b>	<b>(1)</b>	<b>806</b>	<b>51</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	304	22	0	3	1	28	358	1
0.750	345	17	0	1	0	20	383	2
1.000	0	20	3	2	1	1	27	3
1.500	0	15	2	1	2	1	21	4
2.000	0	7	0	3	0	0	10	5
3.000	0	1	0	1	1	0	3	6
4.000	0	0	1	2	0	1	4	7
<b>Total:</b>	<b>649</b>	<b>82</b>	<b>6</b>	<b>13</b>	<b>5</b>	<b>51</b>	<b>806</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	107	9			116	2
<b>Total Fire Hydrants</b>	<b>107</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>116</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	106
Number of distribution system valves end of year:	259
Number of distribution valves operated during year:	259

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Fuel or Power Purchased for Pumping (620)-In the past the utility included in this the cost of gas. This year the utility allocated just the power for pumping in this line.

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### Taxes (Acct. 408 - Water) (Page W-06)

NOTE: Social Security and employee pension and benefits are included in the "Employee pension and Benefits" operating expense accounts. The Village allocates these benefits as a lump sum percentage based on employee's wages.

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### Water Utility Plant in Service (Page W-08)

Structures and Improvements (311)-paid by the water utility.  
Transmission and Mains (343)-contributed by developers.  
Services (345)-contributed by developers.  
Meters (346)-paid by the water utility.  
Hydrants (348)-contributed by developers.

Per review response:

The Water Utility Plant in Service schedule includes an addition of \$16,700 to Account 321, Structures and Improvements. This amount was paid to Jacob C. Bastian Construction Company for well house modifications.

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### Water Mains (Page W-15)

The additions to mains were financed directly by developers.

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### Water Services (Page W-16)

The addition to services were contributed by developers.

Per review response, should be 1 1" service retired. Adjustment made 11/5/02. PJL

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### Meters (Page W-17)

The additions to meters were financed directly by the utility.

Per review response, adjustment due to better physical count.

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### Hydrants and Distribution System Valves (Page W-18)

The additions to hydrants were directly financed by developers.

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